

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

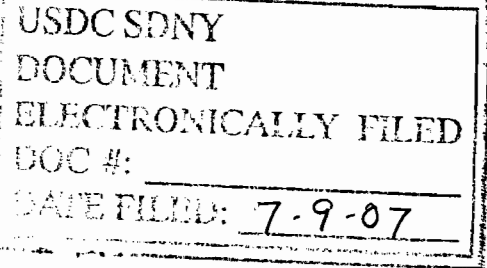
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YUEN SHING LEE,

Petitioner,

-v-

UNITED STATES OF AMERICA,

Respondent.
-----X



05 Civ. 5844 (JSR)

ORDER

JED S. RAKOFF, U.S.D.J.

On January 10, 2007, the Honorable Theodore H. Katz, United States Magistrate Judge, issued a Report and Recommendation ("Report") in the above-captioned matter recommending that this petition for a writ of either coram nobis or audita querela be denied and that this case be dismissed.

After the Report issued, petitioner submitted his objections dated January 28, 2007. Having considered the matter de novo in light of such objections, the Court finds itself in total agreement with the reasoning set forth in the Report, which the Court hereby adopts by reference and, for the reasons therein, denies the petition and dismisses the case with prejudice. In addition, the Court certifies pursuant to 28 U.S.C. § 1915(a)(3) that any appeal from this Order would not be taken in good faith. Moreover, as petitioner's claim lacks any arguable basis in law or fact, permission to proceed in forma pauperis is also denied. 28 U.S.C. § 1915(g); see also Seimon v. Emigrant Savs. Bank (In

re Seimon), 421 F.3d 167, 169 (2d Cir. 2005). Clerk to enter judgment.

SO ORDERED.



JED S. RAKOFF, U.S.D.J.

Dated: New York, New York
July 5, 2007